



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

MINUTES OF THE REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: **Robert H. Naftaly, Chair STC**
 Douglas B. Roberts, Member STC
 Frederick W. Morgan, Member STC

 Kelli Sobel, Executive Secretary
 LaNiece Densteadt, Recording Secretary

DATE OF MEETING: **April 17, 2007**

PLACE OF MEETING: **Conference Room, 1921 Department of Conservation**
 7th Floor, Mason Building
 Lansing, MI

TIME OF MEETING: **9:00 A.M.**

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the minutes of February 5, 2007, as presented.

It was moved by Roberts, supported by Morgan, and unanimously approved to amend the State Tax Commission General Rules and submit to the State Office of Administrative Hearings and Rules a Request for Rulemaking. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to have the Executive Secretary and Dave Hieber, the Equalization Director of Oakland County, form a group to work on the Cost Manuals. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Classification Appeals Q & A Document. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to support Bulletin 1 of 2007 – Millage Rollback. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to support Bulletin 2 of 2007 – County Multipliers. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to support Bulletin 3 of 2007 – Certified Prevailing Interest Rates. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Executive Secretary's recommendation for the uncertified units to order the Township Supervisor and Assessor to appear at a future STC meeting. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions with the exception of number 2006-714 which was approved with an effective date of December 31, 2006. (Item 9 on agenda) ([Link to full list](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to amend the Exemption Certificates submitted by staff. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications of Computerized Tax Rolls for the following: (Item 11 on agenda)

These certifications will expire on **May 1, 2010**.

Genesee County

City of Linden

Ingham County

Williamstown Township City of East Lansing

Livingston County

City of Brighton

Kalamazoo County

Alamo Township Charter Township of Kalamazoo Pavilion Township

Kent County

Algoma Township	Alpine Township	Bowne Township
Charter Township of Caledonia	Cascade Charter Township	Gaines Charter Township
Lowell Charter Township	Nelson Township	Oakfield Township
Solon Township	Sparta Township	Village of Sparta
City of Cedar Springs	City of Grandville	City of Kentwood
City of Rockford	City of Walker	

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 12 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt staff recommendation to return the Industrial Facility Exemption Application filed for Computer Sciences Corporation to Ypsilanti Township for a new meeting with proper notice. (Item 13 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt staff recommendation to return the Industrial Facility Exemption Application filed for Lendell Manufacturing to Swan Creek Township for a new meeting with proper notice. (Item 14 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt staff recommendation of the Industrial Facility Exemption Application filed for Layer Properties, LLC to have the beginning date of December 31, 2004. (Item 15 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt staff recommendation of the Industrial Facility Exemption Application filed for Dow Chemical Corporation to rescind the denial and approve the amount recommended by DEQ with a beginning date of December 31, 2006. (Item 16 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 concurrences. (Item 17a on agenda) ([Link to full list](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt the staff recommendation on the following petitions (Item 17b – 17f on agenda):

Dismiss petitions:

154-05-3956 National City Comm. Capital, City of Livonia, Wayne County

Were Not Dismissed But Approved:

154-05-0950 State of Michigan, Green Lake Township, Grand Traverse County

154-05-3322 State of Michigan DNR – Red, City of Standish, Arenac County

154-05-3876 State of Michigan, Green Lake Township, Grand Traverse County

154-05-3877 State of Michigan, Green Lake Township, Grand Traverse County

154-05-2878 State of Michigan, Green Lake Township, Grand Traverse County

154-05-4760 State of Michigan, City of Flint, Genesee County

154-07-0126 Project Compassion, Inc., Delhi Township, Ingham County

154-07-0127 Project Compassion, Inc. Delhi Township, Ingham County

154-07-0128 Cynthia R. Hemenger, Clay Township, St Clair County

Dismiss petitions for Lack of Jurisdiction:

([Link to full list](#))

Rescind petitions:

154-06-0212 Jeffrey & Kathryn Gudwer, Mathias Township, Alger County

Dismiss petitions for Lack of Progress:

([Link to full list](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions (Item 17g on the agenda):

Wayne County, City of Dearborn

154-06-1725; Hertz Equipment Rental Corp.; 84-00-001-52-000; Personal Property

2006 AV from \$1,163,800 to \$ 364,650; TV from \$2,327,600 to \$ 729,300

Allegan County, City of Saugatuck

154-06-2791; Bentley Suites; 03-57-300-903-09; Real Property

2004 AV from \$ 0 to \$ 2,173; TV from \$ 0 to \$ 2,173

2005 AV from \$ 0 to \$ 2,222; TV from \$ 0 to \$ 2,222

2006 AV from \$ 0 to \$ 2,300; TV from \$ 0 to \$ 2,295

Allegan County, City of Saugatuck

154-06-2792; Butler Enterprises; 03-57-300-903-04; Real Property

2004 AV from \$ 0 to \$ 472; TV from \$ 0 to \$ 472

2005 AV from \$ 0 to \$ 482; TV from \$ 0 to \$ 482

2006 AV from \$ 0 to \$ 500; TV from \$ 0 to \$ 497

Allegan County, City of Saugatuck

154-06-2793; Butler Enterprises; 03-57-300-903-24; Real Property

2004 AV from \$ 0 to \$ 31,554; TV from \$ 0 to \$ 31,554

2005 AV from \$ 0 to \$ 32,279; TV from \$ 0 to \$ 32,279

2006 AV from \$ 0 to \$ 33,400; TV from \$ 0 to \$ 33,344

Allegan County, City of Saugatuck

154-06-2794; Coral Gables; 03-57-300-903-10; Real Property

2004 AV from \$ 0 to \$ 2,173; TV from \$ 0 to \$ 2,173

2005 AV from \$ 0 to \$ 2,222; TV from \$ 0 to \$ 2,222

2006 AV from \$ 0 to \$ 2,300; TV from \$ 0 to \$ 2,295

Allegan County, City of Saugatuck

154-06-2795; Coral Gables; 03-57-300-903-12; Real Property

2004 AV from \$ 0 to \$ 2,173; TV from \$ 0 to \$ 2,173

2005 AV from \$ 0 to \$ 2,222; TV from \$ 0 to \$ 2,222

2006 AV from \$ 0 to \$ 2,300; TV from \$ 0 to \$ 2,295

Allegan County, City of Saugatuck

154-06-2796; Holiday Hill; 03-57-650-903-18; Real Property

2004 AV from \$ 0 to \$ 1,322; TV from \$ 0 to \$ 1,322
2005 AV from \$ 0 to \$ 1,352; TV from \$ 0 to \$ 1,352
2006 AV from \$ 0 to \$ 1,400; TV from \$ 0 to \$ 1,396

Allegan County, City of Saugatuck

154-06-2797; William Johnston; 03-57-300-903-03; Real Property

2004 AV from \$ 0 to \$ 850; TV from \$ 0 to \$ 850
2005 AV from \$ 0 to \$ 869; TV from \$ 0 to \$ 869
2006 AV from \$ 0 to \$ 900; TV from \$ 0 to \$ 897

Allegan County, City of Saugatuck

154-06-2798; Lefort/Weingart; 03-57-009-903-20; Real Property

2004 AV from \$ 0 to \$ 1,511; TV from \$ 0 to \$ 1,511
2005 AV from \$ 0 to \$ 1,545; TV from \$ 0 to \$ 1,545
2006 AV from \$ 0 to \$ 1,600; TV from \$ 0 to \$ 1,595

Allegan County, City of Saugatuck

154-06-2799; Lewis; 03-57-009-903-21; Real Property

2004 AV from \$ 0 to \$ 1,322; TV from \$ 0 to \$ 1,322
2005 AV from \$ 0 to \$ 1,352; TV from \$ 0 to \$ 1,352
2006 AV from \$ 0 to \$ 1,400; TV from \$ 0 to \$ 1,396

Allegan County, City of Saugatuck

154-06-2801; Sgt Marine; 03-57-300-903-05; Real Property

2004 AV from \$ 0 to \$ 472; TV from \$ 0 to \$ 472
2005 AV from \$ 0 to \$ 482; TV from \$ 0 to \$ 482
2006 AV from \$ 0 to \$ 500; TV from \$ 0 to \$ 497

Allegan County, City of Saugatuck

154-06-2802; Sgt Marine; 03-57-300-903-08; Real Property

2004 AV from \$ 0 to \$ 7,747; TV from \$ 0 to \$ 7,747
2005 AV from \$ 0 to \$ 7,925; TV from \$ 0 to \$ 7,925
2006 AV from \$ 0 to \$ 8,200; TV from \$ 0 to \$ 8,186

Allegan County, City of Saugatuck

154-06-2803; Ship & Shore; 03-57-300-903-07; Real Property

2004 AV from \$ 0 to \$ 1,511; TV from \$ 0 to \$ 1,511
2005 AV from \$ 0 to \$ 1,545; TV from \$ 0 to \$ 1,545
2006 AV from \$ 0 to \$ 1,600; TV from \$ 0 to \$ 1,595

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Allegan County, City of Saugatuck

154-06-2804; Frank Wilson; 03-57-300-903-06; Real Property

2004 AV from \$ 0 to \$ 2,078; TV from \$ 0 to \$ 2,078

2005 AV from \$ 0 to \$ 2,125; TV from \$ 0 to \$ 2,125

2006 AV from \$ 0 to \$ 2,200; TV from \$ 0 to \$ 2,195

Allegan County, City of Saugatuck

154-06-2805; Frank Wilson; 03-57-650-903-17; Real Property

2004 AV from \$ 0 to \$ 1,322; TV from \$ 0 to \$ 1,322

2005 AV from \$ 0 to \$ 1,352; TV from \$ 0 to \$ 1,352

2006 AV from \$ 0 to \$ 1,400; TV from \$ 0 to \$ 1,396

Kent County, City of Wyoming

154-06-2163; Parmalat White Knight; 41-57-93-096-643; Personal-IFT Property

2004 AV from \$ 830,500 to \$ 355,800; TV from \$ 830,500 to \$ 355,800

2005 AV from \$ 54,700 to \$ 303,700; TV from \$ 54,700 to \$ 303,700

2006 AV from \$ 49,900 to \$ 278,000; TV from \$ 49,900 to \$ 278,000

Macomb County, City of Sterling Heights

154-06-2968; Victoria's Secret Stores Inc. # 40; 10-01-104-014-040; Personal Property

2004 AV from \$ 92,200 to \$ 130,200; TV from \$ 92,200 to \$ 130,200

2005 AV from \$ 238,700 to \$ 179,250; TV from \$ 238,700 to \$ 179,250

2006 AV from \$ 215,900 to \$ 285,700; TV from \$ 215,900 to \$ 285,700

Washtenaw County, Township of Manchester

154-06-3033; Amcor Pet Packaging USA Inc.; PM-99-20-031-009; Personal Property

2004 AV from \$2,012,700 to \$2,121,500; TV from \$2,012,700 to \$2,121,500

2006 AV from \$3,486,400 to \$3,109,300; TV from \$3,486,400 to \$3,109,300

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until May 29th (Item 17g on the agenda):

Wayne County, City of Detroit

154-04-4157; American Axle & Manufacturing; 09990224.00; Personal Property

2002 AV from \$3,638,190 to \$4,380,950; TV from \$3,638,190 to \$4,380,950

2003 AV from \$ 761,070 to \$3,872,800; TV from \$ 761,070 to \$3,872,800

2004 AV from \$ 603,800 to \$3,516,250; TV from \$ 603,800 to \$3,516,250

Wayne County, City of Detroit

154-04-4158; American Axle & Manufacturing; 09990226.02; Personal-IFT Property

2002 AV from \$2,665,130 to \$3,371,450; TV from \$2,665,130 to \$3,371,450

2003 AV from \$2,783,320 to \$2,966,100; TV from \$2,783,320 to \$2,966,100

Kalamazoo County, City of Kalamazoo

154-06-2897; Terra Contracting LLC; 9055225; Personal Property

2004 AV from \$ 18,500 to \$1,365,500; TV from \$ 18,500 to \$1,365,500

2005 AV from \$ 72,800 to \$1,334,550; TV from \$ 72,800 to \$1,334,550

2006 AV from \$ 154,500 to \$1,982,550; TV from \$ 154,500 to \$1,982,550

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions for further information needed (Item 17g on the agenda):

Lapeer County, Township of Metamora

154-06-1010; Christine Jaros Starr; 015-008-072-00; Real Property

2004 AV from \$ 557,499 to \$ 343,576; TV from \$ 503,550 to \$ 335,997

It was moved by Morgan, and unanimously approved to **amend** the following MCL 211.154 petitions: (Item 17g on the agenda)

Genesee County, Township of Forest

154-06-2269; Mark Martin & Son Inc.; 09-85-0560-94; Personal Property

2004 AV from \$ 6,561 to \$ 129,026; TV from \$ 6,561 to \$ 129,026

2005 AV from \$ 5,782 to \$ 169,392; TV from \$ 5,782 to \$ 169,392

2006 AV from \$ 5,770 to \$ 154,444; TV from \$ 5,770 to \$ 154,444

Kalamazoo County, City of Kalamazoo

154-06-2881; Kalamazoo Properties LTD.; 9006285; Personal Property

2004 AV from \$ 34,900 to \$ 94,650; TV from \$ 34,900 to \$ 94,650

2005 AV from \$ 31,300 to \$ 163,300; TV from \$ 31,300 to \$ 163,300

2006 AV from \$ 111,500 to \$ 124,200; TV from \$ 111,500 to \$ 124,200

Kent County, City of Grandville

154-06-2259; Gap Inc. & Subs #7607; 41-50-58-021-388; Personal Property

2004 AV from \$ 223,170 to \$ 252,500; TV from \$ 223,170 to \$ 252,500

2005 AV from \$ 235,390 to \$ 260,400; TV from \$ 235,390 to \$ 260,400

2006 AV from \$ 225,841 to \$ 241,800; TV from \$ 225,841 to \$ 241,800

Kent County, Township of Cascade

154-06-1907; Lacks Industries Inc.; 41-50-18-006-675; Personal Property

2004 AV from \$ 354,100 to \$ 501,500; TV from \$ 354,100 to \$ 501,500

2005 AV from \$ 296,700 to \$ 481,700; TV from \$ 296,700 to \$ 481,700

2006 AV from \$ 393,500 to \$ 435,950; TV from \$ 393,500 to \$ 435,950

Kent County, Township of Cascade

154-06-2063; Lacks Industries Inc.; 41-50-18-005-852; Personal Property

2004 AV from \$2,266,100 to \$3,048,550; TV from \$2,266,100 to \$3,048,550

2005 AV from \$2,059,100 to \$2,878,950; TV from \$2,059,100 to \$2,878,950

2006 AV from \$1,563,300 to \$1,706,000; TV from \$1,563,300 to \$1,706,000

Macomb County, City of Sterling Heights

154-06-2969; V I L Construction Inc.; 10-16-177-005-001; Personal Property

2004 AV from \$ 231,000 to \$ 494,250; TV from \$ 231,000 to \$ 494,250

2005 AV from \$ 224,800 to \$ 613,200; TV from \$ 224,800 to \$ 613,200

2006 AV from \$ 213,550 to \$ 583,050; TV from \$ 213,550 to \$ 583,050

Washtenaw County, City of Ann Arbor

154-06-3050; Colonial Lanes Bowling Ctr.; 09-90-00-014-665; Personal Property

2004 AV from \$ 61,200 to \$ 106,900; TV from \$ 61,200 to \$ 106,900

2005 AV from \$ 67,300 to \$ 128,100; TV from \$ 67,300 to \$ 128,100

2006 AV from \$ 74,000 to \$ 151,600; TV from \$ 74,000 to \$ 151,600

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**: (Item 17g on the agenda) ([Link to full list](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions: (Item 17g on the agenda)

Cheboygan County, Township of Grant

154-06-2618; Stephen Churchill; 151-017-200-013-00; Real Property

2004 AV from \$ 29,400 to \$ 87,621; TV from \$ 24,889 to \$ 49,575

2005 AV from \$ 29,400 to \$ 88,506; TV from \$ 25,461 to \$ 50,716

2006 Rescind

Kalamazoo County, City of Kalamazoo

154-06-2878; Dover Hills Apartments LLC; 9051330; Personal Property

2004 AV from \$ 11,000 to \$ 162,150; TV from \$ 11,000 to \$ 162,150

2005 AV from \$ 10,300 to \$ 150,500; TV from \$ 10,300 to \$ 150,500

2006 AV from \$ 9,500 to \$ 138,700; TV from \$ 9,500 to \$ 138,700

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Saint Clair County, Township of White Pigeon

154-07-0109; Gregory W. Crane ET AL; 75-016-014-009-00; Real Property

2004 AV from \$ 68,700 to \$ 90,400; TV from \$ 68,700 to \$ 90,400

2005 AV from \$ 72,400 to \$ 94,100; TV from \$ 60,663 to \$ 82,363

2006 AV from \$ 75,100 to \$ 96,800; TV from \$ 62,664 to \$ 84,364

It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions due to lack of jurisdiction: (Item 17g on the agenda)

Hillsdale County, Township of Woodbridge

154-07-0099; Linda Marriott; 30-15-008-200-003-08-8-3; Real Property

2006 AV from \$ 30,000 to \$ 30,000; TV from \$ 30,000 to \$ 19,779

It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions due to lack of information: (Item 17g on the agenda)

Delta County, Township of Masonville

154-06-1009; Mary Aspell; 21-012-169-020-00; Real Property

2006 AV from \$ 47,400 to \$ 42,268; TV from \$ 47,400 to \$ 42,268

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the **withdraw** the following MCL 211.154 petition at the request of the assessor: (Item 17g on the agenda)

Oakland County, City of Southfield

154-06-2694; LMD Investments, LLC; 76-99-55-541-000; Personal Property

2004 AV from \$ 34,130 to \$ 45,980; TV from \$ 34,130 to \$ 45,980

Eaton County, Township of Walton

154-06-2483; Jason Giffen; 23-140-016-300-011-05; Real Property

2005 AV from \$ 10,770 to \$ 47,692; TV from \$ 10,230 to \$ 47,242

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions as submitted with the exception of 154-07-0107 where Naftaly and Morgan approved and Roberts disapproved: ([Link to full list](#)).

Lisa Hobart, Assessor of West Bloomfield Township appeared and discussed issues related to in conclusion of foreclosure sales in sales studies. The State Tax Commission deferred any decision pending a work group to be formed to review the issue. (Item 18 on the agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to change the August 14th State Tax Commission meeting to August 15th.

Executive Secretary Sobel informed the Commission that the Michigan Supreme Court reversed the judgment of the Court of Appeals in the City of Mt. Pleasant v State Tax Commission and remanded the case to the Tax Tribunal for entry of a judgment for the city.

It was brought before the State Tax Commission by the Executive Secretary a letter regarding the 2008 Budget Tax Restructuring Proposal and Michigan's utility subsidy by Dana Schindler of Municipal and Environmental Research and Consulting.

It was brought before the State Tax Commission by the Executive Secretary a judgment from the Michigan Tax Tribunal regarding the Superior Hotels, LLC vs. Township of Mackinac – MTT Docket #313228.

It was moved by Roberts, supported by Morgan, and unanimously approved to adjourn the meeting of the State Tax Commission at 1:35 P.M.

DATED TYPED: April 18, 2007

DATE APPROVED: May 14, 2007

**Robert H. Naftaly, Chair
State Tax Commission**

**Douglas B. Roberts, Member
State Tax Commission**

**Frederick W. Morgan, Member
State Tax Commission**